

**2003 No. 3125**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Liability for Owners) (Amendment) (England)  
Regulations 2003**

*Made* - - - - - *3rd December 2003*  
*Laid before Parliament* *10th December 2003*  
*Coming into force* - - - *1st January 2004*

The First Secretary of State, in exercise of the powers conferred upon him by sections 8(1) and 113(1) of the Local Government Finance Act 1992(a) hereby makes the following Regulations:

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Council Tax (Liability for Owners) (Amendment) (England) Regulations 2003 and shall come into force on 1st January 2004.

(2) These Regulations apply to England only.

**Residential care homes**

2. In regulation 2 of the Council Tax (Liability for Owners) Regulations 1992(b), for Class A there is substituted—

“Class A

- (a) a care home within the meaning of the Care Standards Act 2000(c), in respect of which a person is registered in accordance with Part 2 of that Act;
- (b) a building or a part of a building in which residential accommodation is provided under section 21 of the National Assistance Act 1948(d); or
- (c) a hostel within the meaning given by paragraph 7 of Schedule 1(e) to the Act.”

Signed by authority of the First Secretary of State

3rd December 2003

*Phil Hope*  
Parliamentary Under Secretary of State  
Office of the Deputy Prime Minister

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(a) 1992 (c. 14.) These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1992 in Schedule 1.

(b) S.I. 1992/551.

(c) 2000 (c. 14.)

(d) 1948 (c. 29.)

(e) Paragraph 7 of Schedule 1 was amended by the Care Standards Act 2001, see section 116 and paragraph 20 of Schedule 4 to that Act. For the definition of “hostel” see article 6 of the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as substituted by article 4 of the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (England) Order 2003 (S.I. 2003/xxxx).

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Council Tax (Liability for Owners) Regulations 1992 prescribe the classes of dwelling for which the person liable for council tax is the owner rather than the occupier. Class A in regulation 2 of those regulations provided for the owner to be liable for council tax for “a residential care home, nursing home, mental nursing home or hostel within the meanings given by paragraph 7 of Schedule 1 to” the Local Government Finance Act 1992.

The Care Standards Act 2000 amended paragraph 7 of Schedule 1 to the Local Government Finance Act 1992, by substituting references to “care home” and “independent hospital” for the previous terms “residential care home”, “nursing home” and “mental nursing home”. Article 2 of these Regulations substitutes for the existing Class A a new Class A in the Council Tax (Liability for Owners) Regulations 1992 which refers to care homes within the meaning of the Care Standards Act 2000, in respect of which a person is registered in accordance with Part 2 of that Act, buildings or parts of buildings in which residential accommodation is provided under section 21 of the National Assistance Act 1948 and hostels within the meaning of paragraph 7 of Schedule 1 to the Local Government Finance Act 1992.

The owner and not the occupier will be liable to pay the council tax only for those care homes within the meaning of the Care Standards Act 2000, in respect of which a person is registered in accordance with Part 2 of that Act. Where no person has so registered, although they should have, the occupiers and not the owner will continue to be liable for council tax.

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